

352.13  
E4M  
1991-92

# Montana Taxpayers Digest\*

1991-92

\*INCLUDING LICENSE, PERMIT, AND RELATED FEES

STATE DOCUMENTS COLLECTION

SEP 30 1991

MONTANA STATE LIBRARY  
1515 E. 6th AVE.  
HELENA, MONTANA 59626

PLEASE RETURN



MONTANA STATE LIBRARY



**3 0864 1002 2471 9**

## **FOREWORD**

The Montana Taxpayers Digest was prepared in August 1991 by the Department of Revenue, Office of Research and Information, in cooperation with other departments of state government. It is written to provide citizens a brief summary of Montana's state and local taxes, tax incentives, licenses, permits, and fees. This brochure incorporates changes resulting from the 1991 Montana Legislature.

The Digest is organized into six separate sections:

*Taxes Paid by Individuals*

*Taxes Paid by Businesses*

*Business Tax Incentives*

*Professional Licenses and Fees*

*Additional Taxes, Fees and Permits*

*State Agencies*

Readers are urged to contact appropriate agencies if they have questions that have not been addressed.

Additional copies of the Montana Taxpayers Digest may be obtained by writing to the:

Montana Department of Revenue  
Office of Research and Information  
Mitchell Building  
Helena, Montana 59620  
Phone (406) 444-2981

## **TABLE OF CONTENTS**

Taxes Paid by Individuals .....	1-1
Taxes Paid by Businesses .....	2-1
Business Tax Incentives .....	3-1
Individual Income and Corporation License Tax Incentives .....	3-1
Property Tax Incentives .....	3-3
Other Incentives .....	3-6
Professional Licenses, Permits, and Fees .....	4-1
Business .....	4-1
Agriculture .....	4-17
Natural Resources .....	4-22
Local Government .....	4-24
Additional Taxes, Fees and Permits .....	5-1
State Agency Addresses and Telephone Numbers .....	6-1

# **TAXES PAID BY INDIVIDUALS**

**ACCOMMODATIONS TAX** - Users of hotel, motel, or campground facilities are taxed at a rate equal to 4% of the charge for staying at the facility.

*Collected by: The owner or operator of the facility and remitted to the Department of Revenue, Income and Miscellaneous Tax Division.*

**AIRCRAFT REGISTRATION** - A fee in lieu of tax, based on age and class of aircraft, with 90% of fee returned to respective county where aircraft is based.

*Collected by: Department of Transportation, Aeronautics Division.*

**BOAT LICENSES AND REGISTRATION** - License and registration required of all motor boats and sailboats 12 feet in length or longer. Certificate of number and decal fee - \$2.50. County computer fee - \$1.00. Transfer of title - \$5. There is a fee in lieu of property tax imposed for motorboats 10 feet in length or longer and sailboats 12 feet in length or longer payable at time of registration.

*Collected by: County Treasurer.*

**CAMPER DECAL** - Annual decal fee - \$1.00. Fee in lieu of property tax: campers less than 3 years old - \$52.50; otherwise - \$22.50. State parks recreational vehicle fee - \$3.50. Toppers weighing less than 300 lbs. are exempt.

*Collected by: County Treasurer.*

**CAMPING** - Special permits required for certain areas in the state. Seasonal passes are available to Montana residents.

*Collected by: Department of Fish, Wildlife, and Parks, Centralized Services and Enforcement Division.*

**CHAUFFEUR'S LICENSE** - \$16 fee paid every four years. Requires passing score on driving examination administered by the Motor Vehicles Division.

*Application obtained from and fees paid to: County Treasurer or Driver Examiner.*

**DANGEROUS DRUG TAX** - Each person possessing or storing dangerous drugs is liable for a tax and an additional administration fee of 5% of the amount of the tax. The tax on possession and storage of dangerous drugs

## TAXES PAID BY INDIVIDUALS

is the greater of 10% of market value or an amount based on the type and quantity of the drug (e.g., \$100 per ounce of marijuana, \$250 per ounce of hashish).

*Collected by: Department of Revenue, Income and Miscellaneous Tax Division.*

**DRIVER'S LICENSE** - Driver's license fee - \$16. Commercial vehicle operator endorsement (paid in addition to driver's license fee): interstate - \$20, intrastate - \$14. Motorcycle endorsement (paid in addition to driver's license fee) - \$2. License and endorsement fees paid every 4 years. Examinations are required. Duplicate license - \$5.

*Applications obtained from and fees paid to: County Treasurer or Driver Examiner.*

**HUNTING, FISHING AND RELATED LICENSES AND PERMITS** - Required of all residents and non-residents prior to the taking of any game fish, bird, or animal within the boundaries of this state. Special licenses required for the trapping or raising of fur bearing animals, and maintaining private shooting preserves.

Resident and non-resident outfitters and guides require licensing.

*Obtained from: Outfitter and guide licenses - Department of Commerce, Business Regulation Division.*

*- Other licenses and permits - Department of Fish, Wildlife, and Parks and authorized merchants.*

**INCOME TAX** - Each individual is liable for income tax on his Montana taxable income. Taxable income is derived from gross income by making certain adjustments and taking a variety of allowable deductions and exemptions. This tax applies generally to the net income of Montana residents and to that of non-residents derived from sources within this state. The tax due is then calculated by using the following rate schedule.

<u>Taxable Income</u>	<u>Tax Liability</u>
\$ 0 1,600	2% of net taxable income
1,600 3,300	3% minus \$16
3,300 6,600	4% minus \$49
6,600 9,900	5% minus \$115
9,900 13,200	6% minus \$214
13,200 16,400	7% minus \$346
16,400 23,000	8% minus \$510
23,000 32,900	9% minus \$740
32,900 57,600	10% minus \$1,069
over 57,600	11% minus \$1,645



## **TAXES PAID BY INDIVIDUALS**

Taxpayers, spouses, and each dependent are allowed a \$1,320 exemption. Each year the personal exemption, standard deduction, and rate schedule are indexed for inflation. Shown above are the rate schedules and exemption amount for tax year 1991.

*Tax forms obtained from and taxes collected by: Department of Revenue, Income and Miscellaneous Tax Division, P.O. Box 5805, Helena, MT 59604.*

**INHERITANCE/SUCCESSION TAX** - Paid by the recipient (individual or corporation) of any decedent's property or interest within this state. This tax also applies to non-residents provided the transferred property is in Montana. Primary rates of taxation of inheritances range from 2% to 8% of the clear market value of such inheritance under \$25,000 depending on the relationship of the beneficiary to the decedent. Certain exemptions, depending on the relationship of the recipient to the deceased, are allowed. Tax rates are higher on any amount transferred in excess of \$25,000. Surviving spouses and children have 100% exemption. In addition to the inheritance tax, an estate tax is imposed upon the transfer of any estate subject to the Federal Estate Tax, and is equal in amount to the maximum tax credit allowable for State Death Taxes against the Federal Estate Tax, less any inheritance tax paid.

*Tax forms obtained from and taxes collected by: Department of Revenue, Income and Miscellaneous Tax Division.*

**MOTOR VEHICLE LICENSES AND REGISTRATION** - All privately owned automobiles must be licensed and registered at a fee of:

	Automobiles 2,850 lbs. <u>and under</u>	Automobiles over 2,850 lbs. <u>and trucks</u>
Registration	\$ 10.50	\$ 15.50
Junk vehicle disposal fee	.50	.50
Weed Control Fee	1.50	1.50
M.V. Computer	<u>1.00</u>	<u>1.00</u>
Total Fee	\$ 13.50	\$ 18.50

Title transfer - \$5.00.

Automobiles and light trucks are subject to a property tax which amounts to 2% of the average trade-in or wholesale value of the vehicle (to a

## **TAXES PAID BY INDIVIDUALS**

minimum value of \$500 or \$250 for a motorcycle) on January 1 of the year of assessment. The governing body of a county may impose an additional tax at the rate of 0.5% of the average trade-in or wholesale value of the vehicle.

Montana has a specific sales tax on new motor vehicles. The rate of the tax is 1.5% of the factory list price of the vehicle. A vehicle subject to the new car sales tax is exempt from the 2% property tax described above.

*Collected by: County Treasurer.*

**PILOT REGISTRATION** - Required annually; registration, license and monthly newsletter - \$10.00.

*Collected by: Department of Transportation, Aeronautics Division.*

**PROPERTY TAX** - Residential land and improvements are subject to property (ad valorem) taxation. Tax liability for residential property is determined in the following way:

Market Value x 3.86% = Taxable Value.

Taxable Value x Mill Levy = Property Tax Liability.

The mill levy is an aggregate of state and local mill levies imposed annually for the purpose of funding city and county governments, schools, and the university system. Residential property taxes are assessed locally by county assessors. The Department of Revenue, Property Assessment Division is responsible for insuring that all property in the state is taxed fairly.

*Collected by: County Treasurer.*

**RECREATIONAL VEHICLES** -Motor homes, travel trailers, campers and snowmobiles are subject to a fee in lieu of property tax in addition to annual registration fees. State park recreational vehicle fee - \$3.50.

*Collected by: County Treasurer.*

**RESORT TAX** - This is a local option sales tax on the retail value of goods and services sold by lodging and camping facilities; restaurants and other food service establishments; public establishments that serve alcoholic beverages by the drink; destination recreational facilities; and establishments that sell luxuries. The rate is set locally and cannot exceed 3%. It is allowable only in communities with populations under 2,500 which meet certain resort qualifications.

*Administered by local government.*



## **TAXES PAID BY INDIVIDUALS**

**SALES TAX** - Montana has no general sales or use tax. There is a specific sales tax on new motor vehicles which is in lieu of the first year's personal property tax.

*Collected by: County Treasurer.*

**SNOWMOBILE LICENSES AND REGISTRATION** - Snowmobiles must be registered and licensed by the state. A decal fee of \$2.00 plus registration certificate fee of \$0.50 together with a fee in lieu of property tax is paid annually at time of registration. Transfer of title is \$5.00. County computer fee - \$1.00.

*Collected by: County Treasurer.*

## **TAXES PAID BY BUSINESSES**

**AVIATION FUEL TAX** - One cent for each gallon of aviation fuel is paid by the fuel distributor. In addition there is 0.75 cent per gallon petroleum storage tank cleanup fee for each gallon of gasoline or gasohol distributed in the state.

*Collected by: Department of Transportation, Administrative Services.*

**BEER TAX** - In addition to an annual license fee, a tax of \$4.30 per barrel of thirty-one gallons is imposed on each barrel of beer sold by any Montana wholesaler. This tax applies to all beer whether brewed in the state or imported from outside.

*Collected by: Department of Revenue, Liquor Division.*

**BOILER AND STEAM GENERATORS** - Notification and inspection required. No fee assessed.

*Administered by: Department of Labor & Industry, Safety Bureau.*

**CEMENT AND GYPSUM PRODUCERS LICENSE TAX** - Twenty-two cents per ton is imposed on and paid by producers, importers, and manufacturers of cement or cement products. The license tax is five cents per ton of gypsum or related gypsum products.

*Collected by: Department of Revenue, Natural Resource and Corporation Tax Division.*

**CIGARETTE TAX** - Eighteen cents per package of twenty cigarettes (paid in advance by wholesalers and included in the retail price).

*Collected by: Department of Revenue, Income and Miscellaneous Tax Division.*

**COAL SEVERANCE TAX** - Imposed on all coal mined in the state. Producers of over 50,000 tons of coal pay a quarterly severance tax on all production in excess of 20,000 tons. Producers of under 50,000 tons per year are exempt from the tax. Tax rates depend on the heat content (BTU's per pound) of the coal and the method of extraction. The value of coal to which the severance tax is applied is the contract sales price.

Current tax rates:

**Strip Mined Coal:**

Under 7,000 BTU's - 10% of value

7,000 and over - 15% of value.

**Underground Mined Coal:**

Under 7,000 BTU's - 3% of value

7,000 and over - 4% of value

# **TAXES PAID BY BUSINESSES**

*Collected by: Department of Revenue, Natural Resource and Corporation Tax Division.*

**CONSUMER COUNSEL TAX** - All companies providing services which are regulated by the Public Service Commission are subject to a Consumer Counsel Tax on gross operating revenue; tax paid quarterly. Tax rate set annually to meet the budget requirements of the Consumer Counsel.

*Collected by: Department of Revenue, Income and Miscellaneous Tax Division.*

**CONTRACTOR'S GROSS RECEIPTS TAX** - 1% of the gross receipts from public contracts during any year (contracts in excess of \$5,000).

*Collected by: Department of Revenue, Income and Miscellaneous Tax Division.*

**CORPORATION LICENSE TAX** - Foreign and domestic corporations are subject to a corporation license tax of 6 3/4% of all net income for the taxable period, or \$50, whichever is greater. Corporations choosing to apportion income under a "water's edge combination" method are taxed at 7%. The license tax is measured by the net income derived from or attributable to Montana sources. Sales corporations may elect to pay 1/2 of 1% of gross sales in Montana. Exemptions: Insurance companies (which pay premium tax); non-profit corporations; and qualifying research and development firms (for the first 5 years of taxable activity in the state).

*Applications available and tax collected by: Department of Revenue, Natural Resource and Corporation Tax Division.*

**DIESEL FUEL TAX** - 20 cents per gallon of diesel fuel and certain other volatile liquids. Does not include liquid petroleum gas. Refundable if fuel is used for off-highway purposes or private construction projects.

*Collected by: Department of Transportation, Administrative Services.*

**ELECTRICAL ENERGY PRODUCER'S TAX** - A quarterly tax imposed on any business engaged in the generation of electrical energy. Tax is \$.0002 per kilowatt hour of electrical energy generated, manufactured or produced.

*Collected by: Department of Revenue, Natural Resource and Corporation Tax Division.*

## **TAXES PAID BY BUSINESSES**

**FREIGHT LINE COMPANY TAX** - Freight line operations in this state are subject to a tax of 5 1/2% of total gross earnings derived from business in the state.

*Collected by: Department of Revenue, Income and Miscellaneous Tax Division.*

**GAMBLING TAXES** - Live Bingo/Keno, 1% of gross proceeds; Video Gambling Machines, 15% of gross machine income.

*Collected by: Department of Justice, Gambling Control Division.*

**GASOLINE DISTRIBUTOR'S LICENSE TAX** - 20 cents per gallon is collected from all distributors of gasoline or gasohol used in the state. This does not include aviation fuels or diesel fuels which are taxed separately. In addition there is 0.75 cent per gallon petroleum storage tank cleanup fee for each gallon of gasoline or gasohol distributed in the state.

*Application available from and tax collected by: Department of Transportation, Administrative Services.*

**INSURANCE PREMIUMS TAX** - Insurance companies operating in this state are subject to a premiums tax computed at the rate of 2 3/4% of net taxable premiums, excluding annuity considerations, derived from Montana sources. Fire and casualty companies are subject to additional Firemen's Pension Tax of 1 1/2% of net fire premiums and a Fire Marshall Tax of 1% of net fire premiums. The state group health self insurance plan under Title 2 and all private health disability insurers and health service corporations are charged \$0.70 for each Montana resident insured under any individual or group policy in effect as of February 1st of each year.

*Collected by: State Auditor's Office, Insurance Division.*

**LIQUIFIED PETROLEUM GAS TAX** - When used on public roads, vehicles powered by liquid petroleum gas (propane) are subject to a tax based on their weight.

<b><u>Vehicle Weight</u></b>	<b><u>Tax Per Year</u></b>
10,000 lbs.and less	\$ 108
10,000 lbs-18,000 lbs	144
18,000 lbs-48,000 lbs	361
48,000 lbs-and over	1,806

Temporary permits also are available for vehicles powered by petroleum gas (\$20).

*Collected by: Department of Transportation, Motor Carrier Services Division.*

## **TAXES PAID BY BUSINESSES**

**LIQUOR EXCISE TAX** - 16% of the retail selling price on liquor sold in this state by any company which manufactured, distilled, rectified, bottled, or processed more than 200,000 proof gallons of liquor nationwide in the calendar year preceding imposition of the tax. 13.8% of the retail selling price on liquor sold in this state by any company which manufactured distilled, rectified, bottled, or processed less than 200,000 proof gallons of liquor nationwide in the calendar year preceding imposition of the tax.  
*Collected by: Department of Revenue, Liquor Division.*

**LIQUOR LICENSE TAX** - 10% of the retail selling price on liquor sold in this state by an company which manufactured distilled, rectified, bottled or processed more than 200,000 proof gallons of liquor nationwide in the calendar year preceding imposition of the tax. 8.6% of the retail selling price on liquor sold in this state by any company which manufactured, distilled, rectified, bottled or processed less than 200,000 proof gallons of liquor nationwide in the calendar year preceding imposition of the tax.  
*Collected by: Department of Revenue, Liquor Division.*

**METAL MINES LICENSE TAX** - Mining operations in which metals or gems are extracted are subject to a severance tax based on the gross value of the product. Concentrate shipped to a smelter, mill, or reduction work is taxed at 1.81% of gross value over \$250,000. Gold, silver, or any platinum-group metal that is dore, bullion or matte and that is shipped to a refinery is taxed at 1.6% of gross value over \$250,000. Gross value under \$250,000 is taxed at 0%.  
*Collected by: Department of Revenue, Natural Resource and Corporation Tax Division.*

**MICACEOUS MINERAL MINES LICENSE TAX** - The operation of any mine extracting micaceous minerals is subject to a severance tax of five cents per ton of concentrates mined, extracted, or produced.  
*Collected by: Department of Revenue, Natural Resource and Corporation Tax Division.*

**NET AND GROSS PROCEEDS TAX** - For property tax purposes, mineral bearing property is assessed on the value of the mineral produced in the preceding calendar year. Micaceous minerals and gems are valued on their net proceeds, with deductions allowed for a number of production expenses. Coal, metal mines, oil and natural gas are valued on their gross proceeds, with no deductions allowed for production costs.



## **TAXES PAID BY BUSINESSES**

Property tax liability for a micaceous mineral, gem, or a metal mine is calculated by multiplying the net or gross proceeds by the statutory tax rate to determine taxable value. The taxable value is then multiplied by the local mill levy.

Coal gross proceeds is taxed at a flat rate of 5% of gross proceeds. Oil wells which began production after June 30, 1985 are taxed at a flat rate of 7% of gross value. Natural gas well which began production after June 30, 1985 are taxed at 12% of gross value.

Oil and natural gas wells which began production before July 1, 1985 are subject to a local government severance tax with rates varying on the type of production.

<u>Production</u>	<u>Oil</u>	<u>Natural Gas</u>
Regular	8.4%	15.25%
Stripper	5.0%	10.00%
Tertiary	5.0%	NA
Nonworking interest	12.5%	15.25%

Exceptions: Oil and gas produced from a well that has not produced for 5 years is exempt from net proceeds taxation for 12 months.

*Collected by: County Treasurer.*

**NURSING FACILITIES BED TAX** - A nursing facility shall remit a utilization fee for each bed day of use in the facility. Effective July 1, 1991: fee - \$1 per bed per day. Effective July 1, 1992: fee - \$2 per bed per day. Exceptions: facilities licensed to provide intermediate developmental disability care and those reimbursed as institutions for mental disease under the medicaid program; those days paid for by the resident, friend of the resident, or family member of the resident.

*Collected by Department of Revenue, Income and Miscellaneous Tax Division.*

**OIL OR NATURAL GAS SEVERANCE TAX** - Petroleum and mineral or crude oil extracted within the state are subject to a severance tax of 5% of gross value for regular production and 2 1/2% of gross value for tertiary production. The first 30 mcf per day from a natural gas stripper well is exempt from tax. Natural gas produced within this state is subject to a severance tax of 2.65% of gross value. Natural gas production in excess of 30 mcf per day from a stripper well is taxed at 1.59%.

*Collected by: Department of Revenue, Natural Resource and Corporation Tax Division.*



## **TAXES PAID BY BUSINESSES**

**PARI-MUTUEL RACING TAX** -Horse race meets are subject to a tax of 1% of the gross receipts of each day's pari-mutuel betting. Race meet license fee is \$110.

*Licenses issued by and tax collected by: Board of Horse Racing, Department of Commerce.*

**PASSENGER TRAMWAY ASSESSMENT** - All passenger tramways operated in the State of Montana are subject to an assessment of 1/4 of 1% on the gross receipts for each fiscal year. Minimum - \$100.

*Collected by: Department of Commerce.*

**PROPERTY TAX** - Both real and personal property are subject to property (ad valorem) taxation. Tax liability for business property is determined in the following way:

Market Value x Classification Rate = Taxable Value.

Taxable Value x Mill Levy = Property Tax Liability.

The classification rate varies depending on the type of property being taxed. For example: rates applied to the market value of property are 3% for pollution control equipment and 9% for manufacturing machinery.

The mill levy is an aggregate of state and local mill levies imposed annually for the purpose of funding city and county government, schools, and the university system. Most real and personal property is assessed locally. Real property that is single and continuous and in more than one county (such as railways, telephone lines, powerlines, and pipelines) is centrally assessed by the Department of Revenue, Property Assessment Division.

*Collected by: County Treasurer.*

**PUBLIC SERVICE COMMISSION TAX** - All companies providing services which are regulated by the Public Service Commission (except those engaged in transportation) are subject to a tax on gross operating revenue. The rate of the tax is set to meet the budget requirements of the Department of Public Service Regulation.

*Collected by: Department of Revenue, Income and Miscellaneous Tax Division.*

**RESOURCE INDEMNITY AND GROUNDWATER ASSESSMENT TAX**

- All businesses engaged in mining or extracting mineral resources within this state are subject to an annual tax of \$25 together with a percentage of the gross value of the product. Rates are as follows: Talc: 4.0%; Coal

## **TAXES PAID BY BUSINESSES**

0.4%; Vermiculite 2.0%; all other 0.5%. This tax is in addition to all other license or severance taxes listed above, if applicable.

Exceptions: Those paying Metal Mines License tax are exempt from the Resource Indemnity and Groundwater Assessment Tax.

*Collected by: Department of Revenue, Natural Resource and Corporation Tax Division.*

**RURAL ELECTRIC AND TELEPHONE CO-OP TAX** - Electric and telephone co-operatives are subject to a license tax of \$10.00 for each 100 people served by their operations within this state; they are exempt from all other excise or income taxes.

*Collected by: Department of Revenue, Income and Miscellaneous Tax Division.*

**STATEWIDE EMERGENCY TELEPHONE SYSTEM FEE** - Each subscriber pays a monthly fee of \$0.25 per access line.

*Collected by: Telephone companies and remitted to the Department of Revenue, Income Tax and Miscellaneous Division.*

**TELEPHONE LICENSE TAX** - Gross income in excess of \$250 per quarter which is derived from any telephone business conducted within this state is subject to a license fee of 1.8%. The tax is paid quarterly. Carrier access service revenue is exempt.

*Collected by: Department of Revenue, Income and Miscellaneous Tax Division.*

**TOBACCO PRODUCTS TAX** - All tobacco products, excluding cigarettes, are subject to a tax of 12 1/2% of the wholesale price of the products. The tax is collected from the wholesaler monthly.

*Collected by: Department of Revenue, Income Tax and Miscellaneous Division.*

**UNEMPLOYMENT INSURANCE** -All employers should contact the Unemployment Insurance Division of the Department of Labor and Industry.

*Collected by: Department of Labor & Industry, Unemployment Insurance Division.*

**WINE TAX** - A monthly tax is imposed on table wine imported by distributors. The rate of the tax is \$0.27 per liter except for distributor sales to agency liquor stores which are taxed at \$0.28 per liter.

*Collected by: Department of Revenue, Liquor Division.*

## **TAXES PAID BY BUSINESSES**

**WITHHOLDING TAX** - With certain statutory exceptions, every resident and non-resident employer doing business in this state is required to withhold Montana income tax from wages paid to an employee for services rendered within this state and services rendered outside this state by Montana residents.

*Information available from and tax collected by: Department of Revenue, Income Tax and Miscellaneous Division, P.O. Box 5835, Helena, MT 59604.*

**WORKERS' COMPENSATION** -With a few statutory exceptions, all employers must provide workers' compensation coverage for their employees. In Montana this coverage can be obtained by three methods. Compensation Plan I allows a financially capable employer to self-insure subject to the approval of the Department of Labor and Industry. Compensation Plan II allows employers to purchase the required coverage from an authorized private insurance carrier. Compensation Plan III allows employers to purchase the required coverage from the State Compensation Mutual Insurance Fund. The employers pay premiums to the private carriers or State Fund for this insurance coverage.

The Department of Labor and Industry assesses the self-insurers, private carriers and the State Fund amounts sufficient to fund its direct costs and an equitable portion of its indirect costs, with a minimum assessment of \$200. The assessment charged the self-insurers and private carriers is based on the in-state gross annual payroll and gross annual premium, respectively.

The insurers in all three plans are subject to a one percent assessment on compensation paid, distributed to the Rehabilitation Fund, and a \$1,000 assessment on each death claim, distributed to the Uninsured Employers' Fund. In addition, the Department of Labor and Industry may assess up to five percent of the compensation paid, which is distributed to the Subsequent Injury Fund.

*Information is available from: Department of Labor & Industry.*

**WORKER'S COMPENSATION PAYROLL TAX** - A 0.28% percent tax on an employers workers' compensation covered payroll. Paid in addition to workers' compensation insurance premium quarterly.

Administered by: Department of Revenue, Income and Miscellaneous Tax Division.

# **BUSINESS TAX INCENTIVES**

## *Individual Income and Corporation License Tax Incentives*

**NEW OR EXPANDING INDUSTRY WAGE CREDIT** - A new or expanding manufacturing corporation may receive a corporation license tax credit of 1% of wages paid to new employees.

*Administered by: Department of Revenue, Natural Resource and Corporation Tax Division.*

**WATER'S EDGE UNITARY COMBINATION OPTION** - For corporation license tax purposes, a corporation subject to apportionment may choose between worldwide combined reporting and the water's edge combination method of reporting. The net income of corporations making a water's edge election is taxed at 7%. For all other corporations the license tax rate is 6.75%.

*Administered by: Department of Revenue, Natural Resource and Corporation Tax Division.*

**EXEMPTION FOR RESEARCH AND DEVELOPMENT FIRMS** - A research and development firm organized to engage in business in Montana for the first time, is exempt from corporation license taxation for the first 5 years of taxable activity in the state.

*Administered by: Department of Revenue, Natural Resource and Corporation Tax Division.*

**EXEMPTION FOR DOMESTIC INTERNATIONAL SALES CORPORATION (DISCs)** - Domestic international sales corporations (DISCS) are exempt from corporation license taxes.

*Administered by: Department of Revenue, Natural Resource and Corporation Tax Division.*

**NET OPERATING LOSS CARRY BACK AND CARRY FORWARD PROVISIONS** - For individual income tax purposes, operating losses can be carried back 3 years and forward 15 years. For corporation license tax purposes, operating losses can be carried back 3 years and forward 7 years.

*Administered by: Department of Revenue, Income and Miscellaneous or Natural Resource and Corporation Tax Division.*

**MONTANA SMALL BUSINESS INVESTMENT CAPITAL COMPANY (MSBICC) CREDIT** - Taxpayers are allowed a tax credit equal to 50% of their investments (up to a maximum of \$250,000) for investments in the



## **BUSINESS TAX INCENTIVES**

MSBICC made before July 1, 1995. The credit may be carried forward or carried back, and may be applied to individual income or corporation license taxes, or to the taxpayer's coal severance tax.

*Administered by: Department of Revenue, Income and Miscellaneous or Natural Resource and Corporation Tax Division.*

### **SMALL BUSINESS INVESTMENT COMPANY TAX EXEMPTION** -

Capital gains and dividend income received from a small business investment company is exempt from individual and corporation income taxation.

*Administered by: Department of Revenue, Income and Miscellaneous or Natural Resource and Corporation Tax Division.*

**WIND FARMS TAX CREDIT** - a 35% credit is available for investing in wind powered electrical generating equipment when that investment exceeds \$5,000. The credit is in lieu of exempt property tax status for a portion of the appraised value of electrical generating equipment. It also excludes the taxpayer from qualification for other major state and local tax incentives. The credit can be claimed for individual income or corporation license tax purposes.

*Administered by: Department of Revenue, Income and Miscellaneous Tax or Natural Resource and Corporation Tax Division.*

**DEDUCTION FOR SALE TO BEGINNING FARMERS** - Taxpayers may deduct up to \$50,000 of income or capital gains derived from the sale of 80 acres or more to beginning farmers, on a long-term contract at less than 9% interest. The deduction applies to both individual income and corporation license taxes.

*Administered by: Department of Revenue, Income and Miscellaneous or Natural Resource and Corporation Tax Division.*

**ORGANIC FERTILIZER TAX DEDUCTION** - Taxpayers may take a deduction against individual income or corporation license tax for expenditures for organic fertilizer produced and used in Montana.

*Administered by: Department of Revenue, Income and Miscellaneous or Natural Resource and Corporation Tax Division.*

**RECYCLING TAX CREDIT AND DEDUCTION** - Taxpayers are allowed (1) a credit equal to 25% of an investment in depreciable property used to collect or process reclaimable material or to manufacture a product

## **BUSINESS TAX INCENTIVES**

from reclaimed material, and (2) an additional deduction equal to 5% of the expenditures for the purchase of recycled material otherwise deductible as a business-related expense. The credit and the deduction may be applied either to individual income or corporation license tax.

*Administered by: Department of Revenue, Income and Miscellaneous or Natural Resource and Corporation Tax Division.*

**RURAL PHYSICIAN TAX CREDIT** - With certain restrictions, physicians who relocate to a 'rural' area are allowed a \$5,000 credit against individual income tax for four years. The credit is nonrefundable, and may not be carried forward or back.

*Administered by: Department of Revenue, Income Tax and Miscellaneous Division.*

### ***Property Tax Incentives***

**REDUCED RATE FOR "NEW INDUSTRY"** - New industrial property, including real and personal property, is eligible for a reduced taxable valuation rate of 3% (normally 3.86% for real and 9% for personal) for the first three years of operations.

*Administered by: Department of Revenue, Property Assessment Division.*

**ABATEMENTS FOR EXPANDING "VALUE-ADDED" MACHINERY AND EQUIPMENT (LOCAL OPTION)** - If approved by the local governing body, machinery and equipment of expanding industries that process Montana raw materials, or use Montana semifinished products, may qualify for reduced taxable valuation for up to 7 years.

*Administered by: Department of Revenue, Property Assessment Division.*

**ABATEMENTS FOR REMODELING/RECONSTRUCTION (LOCAL OPTION)** - If approved by the local governing body, remodeling, reconstruction, or expansion of existing buildings or structures may qualify for a reduced tax rate for five years following construction.

*Administered by: Department of Revenue, Property Assessment Division.*

**REDUCED RATE FOR MACHINERY AND EQUIPMENT USED IN CANOLA SEED OIL PROCESSING FACILITIES** - Machinery and equipment used in a canola seed oil processing facility with a minimum of 15 full-time employees and located in the state after July 25, 1989, is taxed



# **BUSINESS TAX INCENTIVES**

at the classification rate of 4%. Normally, personal property is classified at 9%.

*Administered by: Department of Revenue, Property Assessment Division.*

**EXEMPTIONS FOR CERTAIN PERSONAL PROPERTY** - The following personal property is exempt from taxation: All down-hole equipment in oil and gas wells; all property used for the exclusive purpose of filming motion pictures or television commercials provided the property is not in the state in excess of 180 consecutive days (terminates Dec. 31, 1993); the title plant owned by a title insurer or title agent; all harness, saddlery and other tack equipment; the first \$15,000 or less of value of hand-held tools.

*Administered by: Department of Revenue, Property Assessment Division.*

**EXEMPTION FOR BUSINESS INCUBATORS** - If approved by the local governing body, a business incubator owned and operated by a local economic development organization is eligible for an exemption from property taxes.

*Administered by: Department of Revenue, Property Assessment Division.*

**EXEMPTIONS FOR INDUSTRIAL PARKS OWNED AND OPERATED BY A LOCAL ECONOMIC DEVELOPMENT ORGANIZATION OR PORT AUTHORITY** - If approved by the local governing body, an industrial park owned and operated by a local economic development organization or port authority is eligible for an exemption from property taxes.

*Administered by: Department of Revenue, Property Assessment Division.*

**ABATEMENTS FOR NEW OR EXPANDING INDUSTRIES (LOCAL OPTION)** - If approved by the local governing body, property used by certain new or expanding industries is eligible for reduced taxable valuation (up to 50% of their taxable value for the first 5 years) during the first 9 years after construction or expansion.

*Administered by: Department of Revenue, Property Assessment Division.*

**REDUCED ASSESSMENTS FOR NON-PRODUCING AGRICULTURAL AND TIMBER PROCESSING PLANTS (LOCAL OPTION)** - If approved by the local governing body, agricultural and timber processing plants that have not been in production for 12 consecutive months may receive property assessment reductions of 25% a year for each year a plant continues to be out of production.

*Administered by: Department of Revenue, Property Assessment Division.*

# **BUSINESS TAX INCENTIVES**

## **REDUCED RATE FOR RESEARCH AND DEVELOPMENT FIRMS, POLLUTION CONTROL EQUIPMENT, GASOLINE PRODUCING PROPERTY, AND ELECTROLYTIC REDUCTION EQUIPMENT**

- The above property is taxed at the lowest classification rate of 3%. Normally, real and personal property is classified at 3.86% and 9%, respectively.

*Administered by: Department of Revenue, Property Assessment Division.*

## **FREEPORT MERCHANDISE AND BUSINESS INVENTORIES EXEMPTION**

- Freeport merchandise and business inventories are exempt from property taxation.

*Administered by: Department of Revenue, Property Tax Division.*

**OIL AND GAS NET PROCEEDS EXEMPTION** - Oil and gas produced from a well that has not produced for the previous 5 years is exempt from net proceeds taxation for 12 months. After the 12 month exemption, oil and gas are subject to a production tax in lieu of the net proceeds tax. The production tax is based on the gross value of the oil and gas. Rates are 7% for oil and 12% for natural gas.

*Administered by: Department of Revenue, Natural Resource and Corporation Tax Division.*

## **REDUCED SEVERANCE TAX RATE FOR OIL AND NATURAL GAS STRIPPER WELL PRODUCTION**

- The first 30 mcf of natural gas produced from a stripper well is exempt from state severance taxes. Production from a natural gas stripper well in excess of 30 mcf is taxed at 1.59%, rather than the regular rate of 2.65%.

*Administered by: Department of Revenue, Natural Resource and Corporation Tax Division.*

## **OIL SEVERANCE TAX RATE REDUCTION FOR TERTIARY OIL PRODUCTION**

- Oil production from a tertiary recovery project is taxed at 2.5% (half the rate of regular oil production). The reduced rate applies only to oil determined to be in excess of what would have been produced in the absence of the tertiary project.

*Administered by: Department of Revenue, Natural Resource and Corporation Tax Division.*

## **BUSINESS TAX INCENTIVES**

### *Other Incentives*

**FUEL ALCOHOL (GASOHOL) SUBSIDY** - A 30 cents per gallon subsidy is provided for the production of fuel alcohol from Montana agricultural products. The alcohol tax incentive will be eliminated July 1, 2001.

*Administered by: Department of Revenue, Motor Fuels Tax Division.*

# **PROFESSIONAL LICENSES AND FEES**

## ***Businesses***

**ACCOUNTANTS** - Certificate/ license fee- \$25. Permit to practice fee - \$50. C.P.A. Examination - \$100. Re-examination - \$20 per section. Renewal - \$25 or \$50. Reciprocity application - \$70. Transfer of grades application - \$70. Exam Cancellation - \$25.

*Collected by: Board of Public Accountants, Department of Commerce, Public Safety Division.*

**ACUPUNCTURE** - Endorsement - \$50. Renewal - \$20.

*Collected by: Board of Medical Examiners, Department of Commerce, Public Safety Division.*

**ALTERNATIVE HEALTH CARE BOARD** - Law not in effect until October 1, 1991. Regulates lay midwives and naturopaths.

*Refer to: Alternative Health Care Board, Department of Commerce, Public Safety Division.*

**APPRAISERS** - Rules not yet adopted.

*Refer to: Board of Appraisers, Department of Commerce, Public safety Division.*

**ARCHITECTS** - Architectural registration examinations are given by division: A - \$33; B-G - \$55; B-W - \$17; C - \$88; D/F - \$26; E - \$11; G - \$33; H - \$33; I - \$33;. License - \$20. Renewal - \$40. Late renewal - \$85. Documents, duplicate license, rosters - \$27.

*Collected by: Board of Architects, Department of Commerce, Public Safety Division.*

**ATHLETICS** - Professional boxers, wrestlers, referees, seconds, managers and trainers licenses set by Board of Athletics.

*Collected by: Board of Athletics, Department of Commerce, Public Safety Division.*

**GROSS PROCEEDS TAX (Athletics)** - All professional boxing and wrestling events are subject to a tax of 5% of the gross receipts at the gate.

*License obtained from and tax collected by: Board of Athletics, Department of Commerce, Public Safety Division.*

# **PROFESSIONAL LICENSES AND FEES**

**BANKS** - A semi-annual assessment is imposed at rates set by rule, to replace examination and supervision fees.

Special Note: All banks, trust companies, building or savings and loan companies and credit unions are subject to special examinations and must pay additional examination fees as deemed necessary by the Department of Commerce.

*Collected by: Department of Commerce, Financial Division.*

**BARBERS** - Registered barbers examination and license - \$45. Shop inspection and license - \$45. Renewal of registered barber - \$15. Barber school license - \$50. Renewal - \$35. Shop renewal - \$20. Penalty fee for late renewal - \$10. Reciprocity fee from late renewal - \$10. Reciprocity fee from states with equal qualifications - \$150.

*Collected by: Board of Barbers, Department of Commerce, Public Safety Division.*

**BEER LICENSE RETAIL** - Fees for licenses are paid annually. Retail (on or off premise consumption) - \$200. Nationally chartered veterans' association - \$50.

*Collected by: Department of Revenue, Liquor Division.*

**BEER LICENSE - WHOLESALE** - Fees for licenses are paid annually. Brewer - \$500. Wholesaler - \$400. Wholesaler subwarehouse - \$400. Brewer storage depot - \$400. Beer importer - \$500.

*Collected by: Department of Revenue, Liquor Division.*

**BIOLOGIC** - (Serum, vaccines, and other biologic for diagnostic or therapeutic use with animals.) No license required by this state. All use of biologic must conform to minimum requirements of the U.S. Department of Agriculture. Permit required for importation of biologics into the state - no charge.

*Administered by: Department of Livestock.*

**BOAT DEALERS** - Must pay a certificate of number and decal fee of \$5 for the first decal and \$2 for each additional decal before operating boats in Montana waters. Surety bond required - \$5,000.

*Collected by: Registrar of Motor Vehicles.*

**BUILDING AND LOAN/SAVINGS AND LOAN** - Examination and supervisory fee set by rule at an amount sufficient to recover the cost of



# **PROFESSIONAL LICENSES AND FEES**

administering the program. (See special note under Banks above.)  
*Collected by: Department of Commerce, Financial Division.*

**BUILDING PERMITS** - Certain cities and counties within Montana require special permits prior to the start of construction projects.  
*Information and permits obtained from City or County Government.*

**BUSINESS NAMES** - Registration of new and assumed business names  
- initial filing fee - \$15. Trademarks, servicemarks - \$20.  
*Collected by: Secretary of State, Business Services Bureau.*

**CESSPOOL, SEPTIC TANK, AND PRIVY CLEANERS** - All operations engaged in cleaning or hauling wastes from cesspools, septic tanks and privies must obtain an annual license. License - \$25; Late fee - \$25; effective January 1, 1992.  
*Collected by: Department of Health and Environmental Sciences, Food and Consumer Safety Bureau.*

**CHIROPRACTORS** - Application, examination, and license - \$125. Re-examination - \$50. Renewal - \$100 (active), - \$50 (inactive). Continuing education required for renewal. Impairment evaluator - \$75.  
*Collected by: Board of Chiropractors, Department of Commerce.*

**CIGARETTE DEALERS** -Wholesaler's license - \$50. sub-jobber's license - \$50. Retailer's license - \$5. Vendor's license (nine or less machines) - \$5. (ten or more machines) - \$50.  
*Collected by: Department of Revenue, Income and Miscellaneous Tax Division.*

**CONSTRUCTION BLASTING** -License required of all persons engaged in construction blasting. Application Fee \$5, Examination Fee \$5, License Fee \$15.  
*Administered by: Department of Labor & Industry, Safety Bureau.*

**CONSUMER LOAN COMPANIES AND FINANCE COMPANIES** -  
Application fee - \$50. Annual license to make loans up to \$1,400 - fee \$125. Supplemental license to make loans over \$1,400 - additional fee - \$75. Annual exam fee - \$200 per man day involved in the exam.  
*Collected by: Department of Commerce, Financial Division.*



# **PROFESSIONAL LICENSES AND FEES**

**CORPORATION FILING FEES** - Domestic and foreign corporations are subject to various fees for registration, certification, and filing of other corporate documents. Fees range from \$5 to \$20. Fees set by Secretary of State and are subject to change after January 1, 1992.

*Collected by: Secretary of State, Business Services Bureau.*

**CORPORATION LICENSE FEES** - Domestic corporations are subject to license fees which range from two cents to ten cents per share based on the number of shares authorized. (Each \$100 unit of authorized shares is counted as (1) taxable share where shares have par value. Non-par shares are deemed equivalent to shares of \$1 par value for license fee purposes.) Minimum fee - \$50. Foreign corporations pay license fees in accordance with the above schedule, but based on the fraction of property located in this state and gross receipts derived from business transacted in Montana. Minimum fee - \$50. Fees are subject to change after January 1, 1992.

*Collected by: Secretary of State, Business Services Bureau.*

**COSMETOLOGISTS** - Student registration \$5. Temporary license - \$5-. Operator's examination or re-examination - \$20. Instructor examination or re-examination - \$100. Manager/operator license - \$10. School license - \$50. Teacher, training unit or advance training unit license - \$25. Reciprocity license - \$60. Duplicate license - \$5. Board transcript - \$10. Renewal same as original license. Instructor license - \$15. Salon license - \$15. Initial inspection fee - salon - \$25.

*Collected by: Board of Cosmetologists, Department of Commerce, Public Safety Division.*

**CREDIT UNIONS** - Supervisory and examination fees are made annually and based on total assets. Newly chartered credit unions receive an examination during the first year at no cost. Fees are dictated by the Montana Administrative Code.

*Collected by: Department of Commerce, Financial Division.*

**DENTAL HYGIENISTS** - Examination or re-examination - \$75. License - \$35. Renewal - \$50. Penalty - \$50. Documents - \$30. Duplicate Licenses - \$30.

*Collected by: Board of Dentistry, Department of Commerce, Public Safety Division.*

## **PROFESSIONAL LICENSES AND FEES**

**DENTISTS** - Examination or re-examination - \$75. License - \$35. Renewal - \$70. Renewal penalty - \$50. Documents - \$30. Duplicate License - \$30.

*Collected by: Board of Dentistry, Department of Commerce, Public Safety Division.*

**DENTURISTS** - Original license - \$500. Renewal - \$500. Application - \$200. Examination - \$200.

*Collected by: Board of Dentistry, Department of Commerce, Public Safety Division.*

**DIESEL FUEL DEALER'S AND USER'S PERMIT** - Surety bond and license required of all diesel or special dealers. Diesel and special fuel users, with several exceptions, are allowed to obtain a permit without the required surety bond.

*Information and permit available from: Department of Transportation, Motor Carrier Services Division.*

**DIESEL FUEL PERMITS** - Temporary special fuel permits required of out-of-state diesel fuel users. Ninety day permit for recreational vehicles - no fee. Seventy-two hour permit for other vehicles - \$30.

*Collected by: Department of Transportation, Motor Carrier Services Division.*

**ELECTRICIANS** - Journeyman or master examination - \$50. Journeyman license - \$10. Renewal - \$7.50. Master license - \$25. Renewal - \$20. Master reciprocal license - \$35. Journeyman reciprocal license - \$20. Contractor license - \$75. Renewal - \$50. Residential license examination - \$10. Residential license - \$10. Renewal - \$7.50. Penalty fee - \$5 (late renewal). Application fee - \$10.

*Collected by: State Electrical Board, Department of Commerce, Public Safety Division.*

**ELECTROLOGISTS** - Original license or renewal - \$10. Reciprocity license - \$60. Salon license or renewals - \$15. Examination - \$100.

*Collected by: Board of Cosmetologists, Department of Commerce, Public Safety Division.*

**EMPLOYMENT AGENCIES** -Original applications and renewal - \$100. Branch license original and renewal - \$100. License transfer - \$25. Approval of amended or new contracts - \$15 per contract.

*Collected by: Department of Commerce, Public Safety Division.*

# **PROFESSIONAL LICENSES AND FEES**

**ENGINEERS AND LAND SURVEYORS** - EIT application and exam - \$40. PE application and Exam: Montana EIT - \$120; Out of State EIT - \$140. PE comity (reciprocity) - \$100. LSIT application and exam - \$60. LS application and exam - \$80. LS comity and exam - \$100. ES comity and exam \$160. Re-exam (all categories) - \$50. Renewal - every even numbered year: LS - \$40/2 years; PE - \$40/2 years; ES - \$60/2 years.  
*Collected by: Board of Professional Engineers and Land Surveyors, Department of Commerce, Public Safety Division.*

**FIRE PROTECTION EQUIPMENT** - Certificate of registration, permit to sell, license to install required. Fees not to exceed \$50. Renewal every two years.  
*Collected by: Department of Justice, Fire Prevention and Investigations Bureau.*

**FIREWORKS WHOLESALER** - Permit - \$55.  
*Collected by: Department of Commerce, Public Safety Division.*

**FOOD LICENSES** - All establishments engaged in food manufacturing, or retailing (cafes, restaurants, etc.) must obtain an annual food purveyor license. Effective January 1, 1992: License - \$60; Late fee - \$25. Establishments operated by non-profit organizations for less than 14 days are exempt from licensure but must register with their local health agency.  
*Collected by: Department of Health and Environmental Sciences, Food and Consumer Safety Bureau.*

**FUR DEALERS AND FUR DEALER'S AGENTS** - Resident fur dealer's license and renewal - \$10. Non-resident fur dealer's license and renewal varies depending upon state of residence. Fur dealer's agents license and renewal - \$10.  
*Collected by: Department of Fish, Wildlife, and Parks, Law Enforcement Division.*

**GAMBLING LICENSES AND PERMITS** - *Licenses:* Card Dealer - \$75 first year, - \$25 renewal; Card Room Contractor - \$150 annually; Manufacturers of Gambling Equipment - \$1,000 annually. *Permits:* Live Card Game Table - \$250 for first table, - \$500 ea. addl. table; Live Bingo/Keno - \$250 annually per premises; Video Gambling Machines - \$200 annually per machine; Live Card Game Tournament - \$10 per tournament; Casino Night Permit - \$25 per night.

## **PROFESSIONAL LICENSES AND FEES**

**GASOLINE DEALER'S REFUND PERMITS** - Dealers other than licensed distributors must obtain a permit from the state prior to selling gasoline on which a gasoline tax refund may be claimed.

*Collected by: Department of Transportation, Administrative Services Division.*

**GASOLINE WHOLESALE DISTRIBUTOR'S LICENSE FEE** - All wholesale distributors who choose to become licensed to assume the Montana state gasoline tax liability are required to pay an annual license fee of \$200.

*Collected by: Department of Transportation, Administrative Services Division.*

**HEARING AID DISPENSERS** - Trainee application and license - \$125. Dealer Renewal - \$125.

*Collected by: Board of Hearing Aid Dispensers, Department of Commerce, Public Safety Division.*

**HOISTING & CRANE OPERATORS** - License required for person operating hoisting equipment, mine hoisting equipment, and cranes. Examination & experience necessary.

First class license - \$30; Second class license - \$20.

*Administered by: Department of Labor & Industry, Safety Bureau.*

**HORSE RACING** - Personnel involved with horse racing must be licensed. Trainer - \$30. Owner - \$30. Jockey - \$30. Gate attendant - \$20. Track superintendent - \$20. Other fees vary from \$2 to \$110. Racing dates requested prior to September 1 of preceding year.

*Information available from and fees collected by: Board of Horse Racing, Department of Commerce, Public Safety Division.*

**INSURANCE COMPANIES AND PRODUCERS** - Insurance companies must obtain a certificate of authority to operate in Montana. Application for certificate - \$600. Annual continuation of certificate - \$600. Amendment of certificate - \$50. Filing of annual statement - \$25. Insurance producer examination fee (all lines) - \$15. Producer license - property, casualty insurance - \$15. Producer license - life, disability insurance - \$15. Appointment of producer, each insurer - \$10. Non-resident producer's license fee - \$100. Non-resident renewal of license - \$10.

*Collected by: State Auditor's Office, Insurance Division.*



# **PROFESSIONAL LICENSES AND FEES**

**LANDSCAPE ARCHITECTS** - Application - \$75. Examination - \$380. Re-evaluation of examination - \$35 per section. License - \$35. Renewal - \$110.

*Collected by: Board of Landscape Architects, Department of Commerce, Public Safety Division.*

**LAWYERS** - Fees and taxes imposed by the State Supreme Court: Montana Bar Examination Application fees:

Student - \$ 75.00, Attorney - \$150.00, Late Filing - \$100, Deferral - \$10. Examination fees; multistate examination - \$33, Montana essay exam - \$350, Bar enrollment fee - \$50; annual attorney license tax - \$25.

Fees imposed by the State Bar of Montana:

Annual fee - \$70.00 (new members), - \$120.00 (renewal); Judicial member - no fee; Inactive member - \$50.00.

*Collected by: Clerk of the Supreme Court and State Bar of Montana.*

**LIMITED PARTNERSHIPS** - Domestic and foreign limited partnerships are subject to various fees for registration, certification, and the filing of other documents. Fees range from \$5 to \$20.

*Collected by: Secretary of State, Business Services Bureau.*

**LIQUOR LICENSE FEES** - All licenses issued in cities of over 10,000 population, after July 1, 1974, are subject to a one-time fee of \$20,000 (not applicable to transfer or renewal of licenses issued prior to that date).

Annual renewal fee - \$800 in cities of 10,000 population or more; \$650 in cities of 5,001 to 10,000 population; \$500 in cities of 2,001 to 5,000 population; \$400 in counties or in cities of 2,000 or less. Catering endorsements are an additional \$250. Fees for veterans' and fraternal organizations are less expensive.

*Collected by: Department of Revenue, Liquor Division.*

**LODGING ESTABLISHMENT LICENSES** - All establishments providing lodging space accommodations must obtain an annual public accommodation license. Effective January 1, 1992: License - \$40; late fee - \$25.

*Collected by: Department of Health and Environmental Sciences, Food and Consumer Safety Bureau.*



## **PROFESSIONAL LICENSES AND FEES**

**MANICURISTS** - Student registration - \$5; Temporary license - \$5; License fee - \$10; Manicurist exam - \$40; Re-exam - \$20; Reciprocity license - \$60; Duplicate license - \$5; Board transcript - \$10. Renewal same as original license. Salon license - \$15; Inspection fee - \$25.

*Collected by Board of Cosmetology, Department of Commerce, Public Safety Division.*

**MEDICAL DOCTORS** - License by endorsement/reciprocity - \$200; Examination - \$270, \$325 and \$520 components; Active renewal - \$125; Inactive renewals - \$50; Retired renewal - \$25; Temporary certificate - \$25; Locum tenens - \$50. Fees are subject to change.

*Collected by: Board of Medical Examiners, Department of Commerce, Public Safety Division.*

**MORTICIANS** - Application and examination - \$75. Mortuary renewal - \$125. Mortician renewal - \$60. Funeral director - \$40. Intern mortician license - \$30. Mortuary original - \$45.

*Collected by: Board of Morticians, Department of Commerce, Public Safety Division.*

**MOTOR AND RECREATIONAL VEHICLE DEALER'S FEES** - Application for dealer license - \$5. Surety bond required - \$25,000. Motor vehicle dealer's registration fee - \$25. Motorcycle and trailer dealers - \$45. Additional dealer license plates available.

*Collected by: Registrar of Motor Vehicles.*

**MOTOR TRUCK AND TRUCK-TRACTOR FEES** - All resident motor truck and truck tractors operating in this state pay fees based on the maximum gross loaded weight as stated in each vehicle's application for license. Fees range from \$7.50 to more than \$1,600. Reduced fees are collected for pole trailers, low-boys, livestock haulers, concrete haulers, and farm vehicles. Overweight and oversize permits may be issued for additional fees. Non-resident fees are based on distance to be traveled in this state and temporary trip permits may be issued for this purpose.

*Collected by: Department of Transportation, Motor Carrier Services Division or nearest Highway Patrol, County Sheriff, or County Treasurer.*

# **PROFESSIONAL LICENSES AND FEES**

**MOTOR VEHICLE WRECKING FACILITY LICENSES** - All motor vehicle wrecking facilities must obtain a license. License - \$50. Renewal - \$50.

*Collected by: Department of Health and Environmental Sciences, Solid and Hazardous Waste Bureau.*

**NOTARY PUBLIC** - Bond and commission - \$15. Renewal (every three years) - \$15.

*Collected by: Secretary of State, Notary Section.*

**NURSES** - Application by examination or endorsement, registered or licensed practical nurse - \$35. Re-examination - \$35. Renewal (either R.N. or L.P.N.) - \$20. Late fee - \$5. Nurse midwife, nurse practitioner, and nurse anesthetist original recognition - \$25. Renewal - \$10.

*Collected by: Board of Nursing, Department of Commerce, Public Safety Division.*

**NURSING HOME ADMINISTRATORS** - Application - \$30; Reciprocity license - \$85; Temporary permit - \$40; Inactive license renewal - \$30; Active license renewal - \$60; Exam and license for April exam - \$100; Exam and license for October exam - \$120.

*Collected by: Board of Nursing Home Administrators, Department of Commerce, Public Safety Division.*

**NUTRITIONIST** - Original Application/Reciprocity - \$45; Renewal - \$20.

*Collected by: Board of Medical Examiners, Department of Commerce, Public Safety Division.*

**OCCUPATIONAL THERAPISTS** - Application for licensure - \$80. Initial license issuance - \$80. License renewal - \$60. Late license renewal - an additional \$60. Inactive fee renewal - \$15. Limited permits - \$80.

*Collected by: Department of Commerce, Board of Occupational Therapy, Public Safety Division.*

**OPERATING ENGINEER'S (BOILER) LICENSE** - First class examination and license - \$30. Second class examination and license - \$20. Third class examination and license or partial examination - \$12. Traction - \$12. Low pressure examination and license - \$8. Renewal of all categories - \$4. Replacement of lost certificate - \$2.

*Collected by: Department of Labor and Industry, Safety Bureau.*

# **PROFESSIONAL LICENSES AND FEES**

**OPTOMETRISTS** - Certificate of registration - \$125. Reciprocity - \$250. Renewal - \$100. Continuing education required for renewal. Penalty for late renewal - \$100. Copies - \$20.

*Collected by: Board of Optometrists, Department of Commerce, Public Safety Division.*

**OSTEOPATHIC PHYSICIANS** - Active renewal - \$15. Inactive renewal - \$7.50.

*Collected by: Board of Medical Examiner's, Department of Commerce, Public Safety Division.*

**OUTDOOR ADVERTISING CONTROL PERMITS** - Three year permit - \$6. Three year renewal - \$3.

*Collected by: Department of Transportation, through five district offices.*

**OUTFITTERS AND GUIDES** - *New outfitter license:* Application processing - \$50; Examination - \$50; Investigation - \$175; Annual license - \$100. *Amendment to outfitter license:* Application processing \$50; Examination - \$50. *Renewal of outfitter license:* Annual license - \$100; Late renewal penalty - \$50; inactive status - \$100. *New Operations Plan:* Review and processing - \$75; Equipment inspection - \$200. *Amendment to operations plan:* Review and processing - \$75; Equipment inspection - \$200. *New professional guide license:* Processing \$25.

*Collected by: Board of Outfitters, Department of Commerce, Public Safety Division.*

**PASSENGER TRAMWAY SAFETY** - Tramway Gondola License - \$100; Tramway Chairlift License - \$50; J-Bar, T-Bar, or Platter License - \$25; Rope Tow License - \$25.

*Collected by Board of Passenger Tramway Safety, Department of Commerce, Public Safety Division.*

**PHARMACY** - Pharmacist examination - \$175. Pharmacist registration - \$60. Pharmacist renewal - \$55. Pharmacist intern license - \$40. Reciprocity - \$250. Original certified pharmacy license - \$200. Pharmacy renewal - \$100. Continuing education required for renewal for pharmacists. DDA - manufacture/distributes - \$100. DDA - dispense - \$35. DDA - analyze/conduct research - \$50. Class IV facility - \$75. Copies - \$15. Certificates of grades/transfer of internship hours - \$10.

*Collected by: Board of Pharmacy, Department of Commerce, Public Safety Division.*

# **PROFESSIONAL LICENSES AND FEES**

**PHYSICAL THERAPIST** - Examination fee - \$100. Endorsement fee - \$100. Renewal - \$25. Penalty renewal - \$75. Temporary license - \$50. Original license - \$25.

*Collected by: Board of Physical Therapy Examiners, Department of Commerce, Public Safety Division.*

**PHYSICIAN ASSISTANT** - Utilization plan approval - \$50; Utilization plan renewal - \$35; Change of sponsoring physician - \$50.

*Collected by: Board of Medical Examiners, Department of Commerce, Public Safety Division.*

**PLUMBERS** - Journeyman examination, application, and license - \$200. Master examination, application and license - \$250. Journeyman renewal - \$75. Master renewal - \$125.

*Collected by: Board of Plumbers, Department of Commerce, Public Safety Division.*

**PODIATRISTS** - Reciprocity/Endorsement - \$50. Renewal - \$25.

*Collected by: Board of Medical Examiners, Department of Commerce, Public Safety Division.*

**POLYGRAPH EXAMINERS** - Application fee - \$125. Renewal - \$100. Exam fee - \$10.

*Collected by: Department of Commerce, Professional and Occupational Licensing Bureau.*

**PRIVATE SECURITY GUARDS AND PRIVATE INVESTIGATORS**

-Security license, private investigator license, and alarm installer - \$75. Unarmed license renewal - \$25; Armed license renewal - \$35. Unarmed security guards and alarm installer employees registration - \$10; Armed security guards and alarm installer employees - \$15. Private investigator: armed employee renewal - \$10; unarmed employee renewal - \$5. Duplicate license - \$5; Exam fee - \$15; Re-exam fee - \$15; Temporary ID card - \$10; Branch office application - \$10.

*Collected by: Board of Private Security Patrolmen and Investigators, Department of Commerce, Public Safety Division.*



# **PROFESSIONAL LICENSES AND FEES**

**PRIVATE VOCATIONAL & ACADEMIC SCHOOLS** - All private post-secondary educational institutions, unless exempted by the Board of Public Education or the Board of Regents of Higher Education, must be licensed to operate in Montana. Application and license - \$50. Renewal - \$25. All agents soliciting business for private schools must obtain an agent's permit. Permit - \$25. Renewal - \$10. Surety bond per agent - \$1,000. Surety bond for school - \$10,000.

*Applications obtained from and fees collected by: Department of Commerce, Consumer Affairs Unit.*

**PROCESS SERVICE** - Handbook - \$5; Exam - \$60.

*Exams proctored and collected by: Board of Private Security Patrolmen and Investigators, Department of Commerce, Public Safety Division. Licensure by District Court - \$100 - registration every 2 years.*

**PSYCHOLOGISTS** - Application - \$110. Examination - \$150. Renewal - \$110.

*Collected by: Board of Psychologists, Department of Commerce, Public Safety Division.*

**PUBLIC CONTRACTOR'S LICENSE FEES** - Class A license (no upper limitation) - \$250. Class B (projects less than \$100,000) - \$150. Class C (projects less than \$25,000) - \$100. Projects less than \$5,000 require no license.

*Collected by: Department of Commerce, Public Safety Division, Public Contractors.*

**PUBLIC SERVICE FEES** - Interstate carriers with authority in Montana: Registration of authority - \$25.

Intrastate carriers: Filing on application - \$100 to \$300 depending on number of counties served. Filing annual reports - \$25. Motor vehicle stamp - \$5.

*Collected by: Department of Public Service Regulation.*

**PUBLIC SWIMMING POOLS AND PUBLIC BATHING PLACES** - All public swimming pools/spas and public bathing places must obtain an annual license effective January 1, 1992. License - \$75; \$50 (if licensee holds current public accommodations license.) Late fee - \$25.

*Collected by: Department of Health and Environmental Sciences, Food and Consumer Safety Bureau.*



# **PROFESSIONAL LICENSES AND FEES**

**RADIOLOGIC TECHNOLOGISTS** - License - \$95 (includes application and certificate); renewal - \$30. Permit holder - application - \$60; general examination - \$30; each examination section - \$15; certification - \$35; renewal - \$30.

*Collected by: Board of Radiologic Technologists, Department of Commerce, Public Safety Division.*

**REAL ESTATE BROKERS & SALESMEN** - Broker or salesman examination - \$40. Broker license - \$65. Salesman license - \$35. Non-resident broker license - \$65. Broker renewal - \$60. Salesman renewal - \$30. Recovery fund fee - \$35 (effective when licensed).

*Collected by: Board of Realty Regulation, Department of Commerce, Public Safety Division.*

**RESPIRATORY THERAPISTS** - Application and License - \$70, National exam required through NBRC; Renewal - \$50; Temporary permit - \$50; Late renewal - \$20 additional; Inactive - \$20.

*Collected by: Board of Respiratory Therapists, Department of Commerce, Public Safety Division.*

**SALES FINANCE COMPANIES** - License fee - \$100. Renewal - \$100.

*Collected by: Department of Commerce, Financial Division.*

**SANITARIANS** - Application fee - \$50. Exam fee - \$90. Renewal - \$35. Late fee - \$35.

*Collected by: Board of Sanitarians, Department of Commerce, Public Safety Division.*

**SECURITIES BROKERS & SALESMEN** - Broker/Dealer license fee - \$200. Investment advisor - \$200. Investment advisor representative - \$50. Salesman license fee - \$50. Registration of securities for the first year requires a fee of \$200 together with 1/10 of 1% of initial issue in excess of \$100,000. Total fee not to exceed \$1,000. Each year thereafter a fee of 1/10 of 1% of the total offering price of all securities to be offered in this state; minimum fee - \$200, maximum fee \$1,000. Request for exemption or exception to the provision requires a \$50 fee.

*Licenses obtained from and fees collected by: State Auditor's Office, Securities Division.*

# **PROFESSIONAL LICENSES AND FEES**

**SNOWMOBILE DEALERS** - Certificate of registration - \$10 (first two). Each additional identification card - \$2.  
*Collected by: Registrar of Motor Vehicles.*

**SOCIAL WORKERS AND COUNSELORS** - Social workers - application fee - \$75; examination - \$75; original license - \$75; renewal - \$75 (annual). Professional counselors - application fee - \$75; examination - \$75; original license - \$75; renewal - \$75 (annual).  
*Collected by: Board of Social Work Examiners and Professional Counselors, Department of Commerce, Public Safety Division.*

**SPECIAL BEER/WINE PERMITS** - Special permits to sell beer and wine at special events such as picnics, conventions, fairs and sporting events are available to corporations and associations sponsoring such events. The fee is \$15 a day for each day beer and wine are sold. Sponsors of events must purchase a permit for a minimum fee of \$30. A completed application with fees and approvals must be received by the Liquor Division 3 days prior to the event.  
*Permit applications and fees collected by Department of Revenue, Liquor Division.*

**SPEECH PATHOLOGISTS AND AUDIOLOGISTS** - Application - \$40. National testing examination required. License fee - \$25. Late fee - 10% of fee each month. Probationary license - \$25.  
*Collected by: Board of Speech Pathologists and Audiologists, Department of Commerce, Public Safety Division.*

**TAXIDERMISTS** - License - \$15. Renewal - \$15.  
*Collected by: Department of Fish, Wildlife, and Parks, Law Enforcement Division.*

**TEACHERS, ADMINISTRATORS, AND SPECIALISTS CERTIFICATION** - Fee - \$6 initial filing fee plus \$6 per year (certified for a 1, 3, or 5 year period.)  
*Collected by: Office of Public Instruction.*

**TOURIST CAMPGROUND AND TRAILER COURT LICENSES** - All tourist campgrounds, trailer courts, youth camps and work camps must obtain an annual license. Effective January 1, 1992: License - \$40; late fee - \$25.  
*Collected by: Department of Health and Environmental Sciences, Food and Consumer Safety Bureau.*

# **PROFESSIONAL LICENSES AND FEES**

**UNIFORM COMMERCIAL CODE** - Financing statement for filing commercial or agricultural loans; fees are \$7.00 per financing statement. An informational search is \$7.00.

*Collected by Secretary of State, Business Services Bureau.*

**VETERANS OR FRATERNAL SPECIAL PERMITS** - A post of a nationally chartered veterans organization not otherwise licensed may obtain a special permit to sell alcoholic beverages to members and guests for consumption within the lodge or post building. Twelve permits may be issued per year, each for a 24 hour period, ending at 2:00 a.m. The fee for a beer/wine permit is \$10 and the fee for an all-alcoholic beverages permit is \$20.

*Collected by: Department of Revenue, Liquor Division.*

**VETERINARIANS** - Application, examinations, and license - \$75. Re-examination - \$75. Renewal - \$25. Continuing education required for renewal. Restoration fee (late renewal) - \$50.

*Collected by: Board of Veterinary Medicine, Department of Commerce, Public Safety Division.*

**WATER WELL CONTRACTORS & DRILLERS** - Contractor - application, examination, and license - \$275; renewal - \$140; surety bond of \$4,000 individual and \$10,000 for firm with more than two licenses is required. Driller - application, examination, and license - \$165; renewal - \$90; no surety bond required. Monitoring well constructor - application, examination, and license - \$165; renewal \$140; surety bond of \$4,000 individual and \$10,000 for firm with more than two licenses is required.

*Collected by: Board of Water Well Contractors, Department of Natural Resources and Conservation.*

**WEIGHING DEVICE LICENSE FEES** - Type A scales, 499 pounds or less - \$5.; Type B scales, 500 pounds through 1,999 pounds, each \$8; Type C scales, 2,000 pounds through 7,999 pounds, each \$15; Type D scales, 8,000 pounds through 60,000 pounds, each \$40; Type E scales, 60,000 pounds or more, each \$70.

*Collected by: Department of Commerce, Public Safety Division, Bureau of Weights and Measures.*

# **PROFESSIONAL LICENSES AND FEES**

## **WEIGHTS AND MEASURES - PETROLEUM LICENSE FEES** -

Effective January 1, 1992: Retail pumps, each - \$7; Petroleum meters, 2 inches or under, each \$20; Petroleum meters, over 2 inches, each \$25; Liquefied petroleum meters (propane), each \$30; Vapor meters (propane), each \$4. Petroleum and liquefied petroleum tanks used as measures, 2,000 gallons and under, each \$25; each additional 1,000 gallons - \$5.

*Collected by: Department of Commerce, Weights and Measures Bureau.*

**WINE DISTRIBUTOR'S LICENSE** - License to sell and distribute table wine at wholesale to retailers - annual license fee \$400. Wineries and wine importers - annual registration fee of \$25.

*Licenses obtained from and fees collected by: Department of Revenue, Liquor Division.*

**WINE LICENSES - RETAIL** - Retail licenses for on-premise consumption are issued only as supplemental licenses to approved retail beer license holders at additional fee of \$200. Retail licenses for off premise consumption - annual fee of \$200.

*Licenses obtained from and fees collected by: Department of Revenue, Liquor Division.*

## ***Agriculture***

**AGRICULTURAL PROPERTY TAX** - Certain livestock and other agricultural products are subject to assessment and taxation under the property tax laws of Montana.

*Information available from: County Assessor. Collected by: County Treasurer.*

**COMMODITY DEALER LICENSE FEE** - 0-25,000 CWT - \$35/facility; 25,001-50,000 CWT - \$60/facility; 50,001-125,000 CWT - \$85/facility; 125,001-250,000 CWT - \$110/facility; 250,001-375,000 CWT - \$135/facility; Over 375,000 CWT - \$160/facility.

*Collected by: Department of Agriculture, Plant Industry Division.*

**PUBLIC WAREHOUSE LICENSE FEE** - 0-25,000 CWT - \$35; 25,001-50,000 CWT - \$60; 50,001-125,000 CWT - \$85; 125,001-250,000 CWT - \$110; 250,001-375,000 CWT - \$135; Over 375,000 CWT - \$160.

*Collected by: Department of Agriculture, Plant Industry Division.*



# **PROFESSIONAL LICENSES AND FEES**

**ALFALFA SEED** - Annual voluntary assessment of 1/2 of 1 percent of the growers price at the point of first sale on all alfalfa seed grown in Montana. Refunds requested from Alfalfa Seed Committee, Montana Department of Agriculture, Helena, Montana.

*Collected by: First handler in primary channels of trade and submitted to the Department of Agriculture.*

**BEES AND HONEY** - Apiary registration required - \$10 minimum, based on number of hives.

*Collected by: Department of Agriculture.*

**BRAND REGISTRATION** - Brand application - \$50. Renewal (upon notice) - \$50. Brand certificate \$2.50. Duplicate - \$2.50. Brand mortgage registration - \$15. Brand inspection fee varies with number of animals, minimum fee \$.35 per head for cattle and \$3 for horses, and mules. Lifetime horse inspection - \$10 per head.

*Collected by: Department of Livestock.*

## **COMMERCIAL FEED PERMIT, REGISTRATION, AND INSPECTION**

**FEES** - Registration of commercial feeds - \$6.50 per year per product. Registration of pet food products - \$25 per year per product. Commercial feed distributor's permit and renewal - \$25. Inspection fee for all commercial fees - 5 to 15 cents per ton (set by Department of Agriculture).

*Collected by: Department of Agriculture.*

## **COMMERCIAL FERTILIZER REGISTRATION AND INSPECTION**

**FEES** - All brands and grades of fertilizer - registration required. Distributor's license - original license - \$75, renewal - \$50 (prior to January 1), \$75 (after January 1). Registration fee - \$20 per grade. Specialty fertilizers registration fee - \$35 per grade. Fertilizer inspection fee - 25 cents per ton. Anhydrous ammonia - 65 cents per ton. Special assessment to MSU - 35 cents per ton on all fertilizer. Inspection of soil amendments - ten cents per ton (Department of Agriculture may adjust inspection fees).

*Collected by: Department of Agriculture.*

**EGG DEALERS** - Egg retailer's license and renewal - \$5. Wholesaler's license and renewal - \$20 (minimum of twenty five cases sold per month). Egg grader and candler's license and renewal - \$5.

*Collected by: Department of Livestock.*



## **PROFESSIONAL LICENSES AND FEES**

**FRUITS, VEGETABLES** - Inspection fees set by rule, potatoes - 4 cents per hundredweight, cherries - 17.5 cents per hundredweight, watermelon - 4.5 cents per hundredweight, all other fruits and vegetables - 3.5 cents per unit; potato tag - 5 cents/tag; phytosanitary certificate - \$5 to \$30; state lot certificate - minimum of \$5.

*Collected by: Department of Agriculture.*

**GARBAGE FEEDERS** - A license is required to feed garbage to livestock or other animals - \$5 per year.

*Collected by: Department of Livestock.*

**HIDE DEALER'S LICENSE** - Each place of business - \$5. Annual renewal - \$5.

*Collected by: Department of Livestock.*

**HORTICULTURE FEES** - Inspection of nursery stock - \$10 per carload. Nursery man's license (includes buying, selling, importing, etc.) - \$50 per year for general nursery products of all kinds; \$35 per year for small fruits, ornamental shrubs, bulbs and perennials only; \$20 per year for nurseries dealing in bulbs and perennials only; \$50 per year for seasonal nurserymen. Agents, salesmen, and solicitors require licenses from the department and pay no fee.

*Collected by: Department of Agriculture.*

**ITINERANT PRODUCE MERCHANT'S LICENSE** - \$60 for each truck, facility, or roadside stand. \$20 for permit of exemption for produce grown by seller.

*Collected by: Department of Agriculture.*

**LIVESTOCK AUCTIONS** - Fee required - \$100 per year (May 1 - April 30).

*Collected by: Department of Livestock.*

**LIVESTOCK DEALERS** - Fee required - \$50 per year (May 1 - April 30).

*Collected by: Department of Livestock.*

**MILK DISTRIBUTORS PERMIT** - License and renewal - \$10.

*Collected by: Department of Livestock.*

## **PROFESSIONAL LICENSES AND FEES**

**MILK PLANTS AND DAIRIES** - Manufactured dairy products plant license and renewal - \$50. Fluid milk plant and renewal - \$50. Grade "A" and Grade "B" dairy license and renewal - \$5. Milk and cream tester's license, examination, and renewal - \$10. Milk and cream hauler's license and renewal - \$5. License to grade, weigh, or sample milk - \$5.

*Collected by: Department of Livestock.*

**MILK PRODUCER'S & DISTRIBUTOR'S LICENSE** - License application and \$2 license fee required from anyone handling or selling Grade "A" milk in Montana other than retailers or employees of distributors. Quarterly assessment fees per hundredweight of milk sold are set by the Department of Commerce.

*Collected by: Department of Commerce, Public Safety Division, Milk Control Bureau.*

**NOXIOUS WEED MANAGEMENT** - 1 cent per dollar of retail value of all registered herbicides sold for consumer use in the State of Montana. Home, yard, garden use of less than 10 pounds or 1 gallon is exempt.

*Collected by: Department of Agriculture.*

\$1.50 weed control fee upon annual registration of cars and trucks under 42,001 pounds G.V.W.

*Collected by: County Treasurer.*

**PESTICIDES** - Product registration with the Department of Agriculture required - \$150 per product. Commercial pesticide applicator's license - \$45. Government pesticide applicators - \$50 each for the first 4 applicators and \$5 for any additional applicators per government agency. Dealer license - \$45. Combination commercial applicator and dealer license - \$65. Farmer permit - \$15 for a five year period. Commercial operator license - \$10 each for the first 2 operators and \$5 for any additional operators. Fee set by Department of Agriculture.

*Collected by: Department of Agriculture, Agricultural and Biological Sciences Division.*

**POULTRY SHIPPING** - Permit required to ship hatching eggs, chicks, or poultry into this state. No fee paid.

*Obtained from: Department of Livestock.*

## **PROFESSIONAL LICENSES AND FEES**

**PRODUCE WHOLESALER'S LICENSE & BOND** - Required of wholesalers (other than farmers or gardeners selling their own products). License and renewal - \$200. Surety bond - \$1,000. If business transacted from mobile trucks, first truck license - \$200. Each additional truck license - \$75.

*Collected by: Department of Agriculture.*

**PROFESSIONAL FINANCIAL CONSULTING** - Fee set by rule, up to 50 percent of the actual direct cost of services, not to exceed \$250.

*Collected by: Department of Agriculture.*

**RENDERING (DISPOSAL) PLANT LICENSE** - Plants providing removal and rendering of dead animals require licensing - \$5. Renewal - \$5.

*Collected by: Department of Livestock.*

**RODENTICIDE** - Surcharge of 5 cents per dollar of the retail sales price of rodenticide registered for field rodent control. Products registered solely for home, yard, lawn, garden, and other domestic use are exempt.

*Collected by: Department of Agriculture.*

**SEED** - \$35 for conditioning plant and seed labeling dealers license; \$15 for dealers license.

*Collected by: Department of Agriculture.*

**SLAUGHTERHOUSE, MEAT PACKING HOUSE, AND MEAT DEPOT LICENSES** - Each license and renewal - \$5.

*Collected by: Department of Livestock.*

**VOLUNTARY AGRICULTURAL DEBT MEDIATION** - Fee set by rule, a participant will not be charged more than 50 percent of the actual direct cost of mediation not to exceed \$300.

*Collected by: Department of Agriculture.*

**WHEAT AND BARLEY** - Annual voluntary assessment of 10 mills per bushel on all wheat and 15 mills per hundredweight on all barley grown in Montana. Refunds requested from Wheat and Barley Committee, Montana Department of Agriculture, Great Falls, Montana.

*Collected by: Point of first sale or first lender and submitted to the Department of Agriculture.*

# **PROFESSIONAL LICENSES AND FEES**

## ***Natural Resources***

**ENVIRONMENTAL IMPACT STATEMENTS** - Fees are collected by whichever agency happens to be taking the action which necessitates preparation of an environmental impact statement (EIS) under the Montana Environmental Policy Act. The law is not specific to the Department of Natural Resources (DNRC), and DNRC would not be able to provide information on or collect fees for an EIS being prepared by another agency.

*Information available from and fees collected by: The agency where the application will be filed.*

**FOREST FIRE PROTECTION** - Owners of classified forest land shall provide for the protection and suppression of fire on their land. If they do not, the Department of State Lands may provide it at a cost to the landowner of not more than seventeen cents per acre, and not less than \$20 per owner per year in each protection district.

*Fees collected with taxes, information available from Department of State Lands.*

**FOREST PRODUCTS** - Permits are required to harvest forest products from state-owned forest land. These include fire wood, Christmas trees, posts, poles, and saw timber. Permits are required in all cases and fees vary. Contact nearest Department office for more information.

*Information available from and fees collected by: Department of State Lands, Forestry Division.*

**GRASS CONSERVATION - GRAZING DISTRICT FEES** - DNRC collects \$.05 per animal unit for administration; a maximum of \$.15 per animal unit is allowed by law. In addition, the Public Lands Council collects \$.04 per animal unit month, and the Montana Association of State Grazing Districts collects \$.04 per animal unit month.

*Fees collected by: Department of Natural Resources and Conservation, Conservation Districts Division; Public Lands Council; and Montana Association of State Grazing Districts.*

**HAZARD REDUCTION** - Any person engaged, or about to engage, in the cutting of any forest product upon private lands shall provide for the reduction or management of the fire hazard by entering into a Fire Hazard Reduction Agreement. Issuance fee for agreement - \$25, posting a bond



## **PROFESSIONAL LICENSES AND FEES**

of \$6 per 1,000 board feet (log scale or the equivalent thereof if forest products other than logs are cut,) administrative fee - \$0.60 per 1,000 board feet, forestry extension service fee - \$0.15 per 1,000 board feet (\$20,000 per year maximum.)

*Agreements obtained from and fees collected by: Department of State Lands.*

**LAND USE FEES** - Required of those using state lands. These fees include grazing lease fees, mining leases, prospecting permits, oil and gas leases, and others. Any individual considering the use of state land for any purpose should consult the nearest Department office.

*Information available from and fees collected by: Department of State Lands.*

**OIL AND GAS DRILLING PERMIT** - Before drilling an oil or gas well, stratigraphic test well, or core hole, a person must secure a permit. Fees for the permit vary according to the depth of the hole to be drilled.

*Fees collected by and information obtained from: Department of Natural Resources and Conservation, Oil and Gas Conservation Division.*

**OIL AND GAS PRIVILEGE AND LICENSE TAX** - All operators and producers of oil and gas are required to pay an assessment on crude petroleum or natural gas at a rate not to exceed 2/10 of 1% of its market value. The rate is set annually to fund the Montana Oil & Gas Commission.

*Fees collected by and information obtained from: Department of Revenue, Natural Resource and Corporation Tax Division.*

**SAWMILL LICENSES** - Portable sawmills located on forest land must be licensed. License fee - \$2.

*Forms for application are available from any Department of State Lands office.*

**SPECIAL USE FEES** - Use of state-owned forest or water resource land for grazing livestock, cabin sites, R/W easements, etc. requires special use permits. Fees vary depending on use.

*Information available from and fees collected by: Department of State Lands.*



# **PROFESSIONAL LICENSES AND FEES**

**UTILITY SITING** - Power and energy conversion and transmission facilities to be constructed or operated within Montana require a certificate of Environmental Compatibility and Public Need. Fees are required based upon the estimated cost of the facility.

Fees collected by and information obtained from: Department of Natural Resources and Conservation, Facility Siting Bureau.

Facilities classified in this section also must comply with state air, water quality, and solid and hazardous waste laws through joint study.

*Information obtained from: Department of Health and Environmental Sciences, Environmental Sciences Division.*

**WATER RIGHTS** - Application fees for new appropriation of water in Montana vary, based primarily on the volume of water required. Flat fees are assessed for changing, transferring, or selling a water right; petitioning for the creation of the controlled ground water area; and other requests. Individuals interested in the use of water in Montana should consult the nearest office of the Department of Natural Resources and Conservation for information.

*Collected by: Department of Natural Resources and Conservation, Water Resources Division.*

**WEATHER MODIFICATION** - License and permit fees are required before a person may engage in activities for weather modification and control. License fee is \$100 annually. Permit is 1% of operational costs. Notice costs for proposed operations are borne by applicant.

*Fees collected by and information obtained from: Department of Natural Resources and Conservation, Water Resources Division.*

## **LOCAL GOVERNMENT**

Apart from various property tax levies, the cities and counties of Montana may impose a tax on or require licenses or permits for particular business operations, activities, occupations, professions, or personal holdings other than those listed here. Such fees may be in addition to those mentioned herein; for example, bicycle registration and dog licensing vary with locality. The city and county governments should be consulted to determine if any special regulations apply and what liabilities may be incurred.

Information available from: City and County Government.

## **ADDITIONAL TAXES, FEES AND PERMITS**

The tax, license, permit and fee descriptions in this publication are intended as general descriptions. They are intended to be broadly construed to include all taxes, licenses, permits, and fees administered by state agencies. For reference, however, information about additional licenses, permits and fees, either not specifically mentioned or only alluded to in this publication, is available through the Business Licensing Specialist in the Department of Commerce, Business Development Division. This agency distributes information on state licensing requirements for starting and operating a business, and provides assistance to businesses applying for licenses and permits. Of particular interest is the **Montana Business Licensing Handbook** prepared by the above mentioned agency.

## **STATE AGENCIES**

### **Helena, Montana**

Administration, Department of	Zip Code 59620	AC 406
Agriculture, Department of	Mitchell Bldg.	444-2032
Auditor's Office, State	Hart Bldg.	444-3144
Commerce, Department of	Mitchell Bldg.	444-2040
Accountants, Board of	1424 Ninth Ave.	444-3494
Architects, Board of	111 N. Jackson	444-3739
Alternative Health Care, Board	111 N. Jackson	444-3745
Appraisers, Board of	111 N. Jackson	444-5436
Athletics, Board of	111 N. Jackson	444-4294
Barbers, Board of	111 N. Jackson	444-5433
Business Development Division	111 N. Jackson	444-3738
Chiropractors, Board of	1424 Ninth Ave.	444-3923
Cosmetologists, Board of	111 N. Jackson	444-5433
Dentistry, Board of	111 N. Jackson	444-4288
Electrical Board	111 N. Jackson	444-3745
Hearing Aid Dispensers, Board of	1218 E. Sixth Ave.	444-4390
Horse Racing, Board of	111 N. Jackson	444-5433
Landscape Architects, Board of	1520 E. Sixth Ave.	444-4287
Medical Examiners, Board of	111 N. Jackson	444-5433
Morticians, Board of	111 N. Jackson	444-4284
Nursing, Board of	111 N. Jackson	444-5433
Nursing Home Administrators, Board of	111 N. Jackson	444-4279
Occupational Therapists, Board of	111 N. Jackson	444-3728
Optometrists, Board of	111 N. Jackson	444-2961
Outfitters, Board of	111 N. Jackson	444-4294
Passenger Tramways, Board of	111 N. Jackson	444-3738
4370		444-
111 N. Jackson	Pharmacists, Board of	
Physical Therapists, Board of	444-5436	
Plumbers, Board of	111 N. Jackson	444-3728
Private Security Patrolman &	1218 E. Sixth	444-4390
Investigators, Board of		
Professional & Occupational	111 N. Jackson	444-3728
Licensing, Bureau of		
Professional Engineers & Land	111 N. Jackson	444-3737
Surveyors, Board of		
Psychologists, Board of	111 N. Jackson	444-4285
Public Accountants, Board of	111 N. Jackson	444-5436
		444-3739

## STATE AGENCIES

Public Safety Division	1520 E. Sixth Ave.	444-3934
Radiologic Technologists, Board of	111 N. Jackson	444-4288
Real Estate, Board of	111 N. Jackson	444-4294
Sanitarians, Board of	111 N. Jackson	444-2961
Social Workers, Board of	111 N. Jackson	444-4285
Speech Pathologists & Audiologists, Board of	111 N. Jackson	444-4282
Veterinary Medicine, Board of	111 N. Jackson	444-5436
Consumer Counsel	34 W. Sixth Ave.	444-2771
Education, State Board of	33 S. Last Chance	444-6576
Environmental Quality Council	State Capitol	444-3742
Fish, Wildlife, & Parks, Department of	1420 East Sixth Ave.	444-3186
Governor's Office	State Capitol	444-3111
Health & Environmental Sciences, Department of	Cogswell Bldg.	444-2544
Historical Society	225 N. Roberts	444-2694
Institutions, Department of	1539 Eleventh Ave.	444-3930
Justice, Department of (Attorney General)	215 N. Sanders	444-2026
Labor & Industry, Department of	Lockey & Roberts	444-3555
Job Service Division	1805 Prospect	444-4100
Legislative Auditor, Office of the	State Capitol	444-3122
Legislative Council	State Capitol	444-3064
Legislative Fiscal Analyst, Office of	State Capitol	444-2986
Library, State	1515 E. Sixth Ave.	444-3004
Livestock, Department of	Hart Bldg.	444-2023
Military Affairs, Department of	1100 N. Last Chance	444-6910
Motor Vehicles, Registrar of	Deer Lodge, MT 59722	846-1423
Natural Resources & Conservation, Department of	1520 East Sixth Ave.	444-6699
Water Well Contractors, Board of	1520 East Sixth Ave.	444-6643
Political Practices, Commissioner of	1205 Eighth Ave.	444-2942
Public Employees Retirement System	1712 Ninth Ave.	444-3154
Public Instruction, Office of	State Capitol	444-3095
Public Service Regulation, Department of	2701 Prospect Ave.	444-6199
Revenue, Department of	Mitchell Bldg.	444-2981
Secretary of State	State Capitol	444-2034
Social & Rehabilitation Services, Department of	111 Sanders	444-5622
State Compensation Mutual Insurance		

## STATE AGENCIES

Fund	5 S. Last Chance Gulch	444-6500
State Lands, Department of	1625 Eleventh Ave.	444-2074
Supreme Court Clerk	215 N. Sanders	444-3858
Tax Appeal Board, State	1209 Eighth Ave.	444-2720
Teacher's Retirement System	1500 Sixth Ave.	444-3134
Transportation, Department of	2701 Prospect Ave.	444-6201
Aeronautics Division	Airport Road	444-2506
Treasurer's Office, State	Mitchell Bldg.	444-2624
University System, Montana	33 S. Last Chance	444-6570

### TOLL FREE NUMBER

Business Licensing	1424 Ninth Ave.	(800)-221-8015
Citizens Advocate	State Capitol	(800)-332-2272
Income Tax Assistance	Mitchell Bldg.	(800)-332-6103

Between January 1 and April 15.

NOTE: Toll free numbers are only within the State of Montana



## NOTES

## NOTES

## **NOTES**



**State of Montana  
Department of Revenue  
Mitchell Building  
Helena, MT 59620**

7,000 copies of this public document were published at an estimated cost of 54¢ per copy, for a total cost of \$3,800.00, which includes \$3,800.00 for printing and \$.00 for distribution.

**U.S. Postage  
PAID  
Bulk Permit  
No. 89  
Helena, MT**